



**CHRISTOPHER C.  
HARDING**  
COMMISSIONER

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***The Commonwealth of Massachusetts  
Department of Revenue***

***Resolution Division – Litigation Bureau***

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February 14, 2019

Mr. Robert M. Farrell, Clerk  
United States District Court  
Harold D Donahue Federal Building and Courthouse  
Suite 502  
595 Main Street  
Worcester, Massachusetts 01608

Re: United States of America v. David L. Toppin, et al.  
United States District Court Civil Action No. 4:17-CV-40011-TSH

Dear Mr. Farrell:

Enclosed please find for filing in the above-captioned action, the Response of the Defendant, the Commonwealth of Massachusetts Commissioner of Revenue (“Commissioner”) to the Defendant, David L. Toppin’s Motion to Compel the Commissioner’s Full Answers to his Requests for Admission, Requests Nos. 1 through 69, inclusive; Responses to Interrogatories Nos 1 and 2 (a) through (k), inclusive and Responses to Discovery (Document Requests) Nos 1 through 9, inclusive along with the Certificate of Service in the above-entitled action.

Thank you for your assistance.

Sincerely,

/s/ Eileen Ryan McAuliffe  
Eileen Ryan McAuliffe  
BBO No. 435260  
Counsel to the Commissioner  
(617) 626-3217

) **Case No. 4:17-CV-40011-TSH**

(“Commissioner”) responds to the Defendant, David L. Toppin’s (“Toppin”) Motion to Compel the Commissioner to fully answer his Requests for Admission, Requests Nos. 1 through 69, inclusive; Responses to Interrogatories Nos 1 and 2 (a) through (k), inclusive and Responses to Discovery (Document Requests) Nos 1 through 9, inclusive served upon the Commissioner on December 7, 2018 by stating that the Commissioner has fully answered the discovery requests of the Defendant, David L Toppin. Only the Commissioner’s Response to the Requests for Admissions was attached by Toppin to his Motion to Compel, as Document No. 84-4, (Attachment D) on the Electronic Docket. In fact, on December 19, 2018, the Commissioner fully answered all of Toppin’s discovery requests as reflected on the copies of the Commissioner’s responses filed herewith, i.e., Interrogatories Nos. 1 through 9, inclusive; the Document Requests, Nos 1 through 9, inclusive and

the Requests for Admissions, Nos. 1 through 69, inclusive. Copies of the Commissioner's Responses to Toppin's discovery requests, were mailed on December 19, 2018, by first class U.S. mail, postage prepaid to all of the parties of records as reflected on the Certificate of Service accompanying the Commissioner's responses.

WHEREFORE, the Commissioner opposes the Motion to Compel of the Defendant, David L. Toppin.

**CHRISTOPHER C. HARDING**  
**COMMISSIONER OF REVENUE**  
By his attorney,

/s/ Eileen Ryan McAuliffe  
Eileen Ryan McAuliffe, (BBO# 435260)  
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**Dated: February 14, 2019**

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**CERTIFICATE OF SERVICE**

I, Eileen Ryan McAuliffe, hereby certify that this document filed through the ECF System will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF) and paper copies will be sent to those identified as non-registered participants on February 14, 2019.

**/s/ Eileen Ryan McAuliffe**  
Eileen Ryan McAuliffe

**Dated: February 14, 2019**

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